UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF NEW YORK

EDWARD C. HUGLER, Acting Secretary of Labor, United States Department of Labor,	:	
	:	Misc. Action No.
Petitioner,	:	
v.	:	
MANGANO SEWER AND DRAIN, INC. and JONATHAN MANGANO, individually and as custodian of records,	:	**DECLARATION OF JENNA MONTESANO**
Respondents.	:	

I, JENNA MONTESANO, declare under penalty of perjury that the following is true and correct:

1. I make this declaration based upon my personal knowledge of the facts and having reviewed the official files of the U.S. Department of Labor.

2. I am employed by the U.S. Department of Labor, Wage and Hour Division ("WHD"), as an investigator. My duty station is the Long Island District Office, 1400 Old Country Road, Suite 410, Westbury, NY 11590-5119.

3. As an investigator, I am responsible for conducting investigations of employers under the various statutes that WHD is charged with enforcing, including the Fair Labor Standards Act of 1938 ("FLSA").

4. On December 8, 2016, I was assigned to investigate Mangano Sewer and Drain, Inc. ("Mangano Sewer"), located at 467 Brook Avenue, Deer Park, NY 11729 for compliance with the FLSA. Mangano Sewer is a firm that provides plumbing, sewer, and cesspool services.

5. On December 13, 2016, I mailed Mangano Sewer and Jonathan Mangano (collectively, "Respondents") an appointment letter. This letter requested that Respondents provide certain documents for inspection, including payroll, time records, tax records, and information pertaining to other related establishments. A true and accurate copy of this letter is attached as Exhibit 1.

6. On December 28, 2016, I went to Mangano Sewer for an initial conference. At this meeting, Lauren Mangano – the wife of Jonathan Mangano – provided me with a small stack of documents. These documents contained payroll documents for the period 8/11/15 through 12/13/16.

7. Ms. Mangano advised me that she could not provide earlier documents because of a fire at Mangano Drain. I explained to Ms. Mangano that, irrespective of the fire, Respondents' document production was not complete.

8. In or about the second week of January, I spoke with Ms. Mangano over the telephone about Respondents' outstanding document production. Ms. Mangano advised me that she would be providing additional documents, but did not do so at that time.

9. On January 23, 2017, the Regional Administrator for the Wage and Hour Division issued subpoenas *duces tecum* to Mangano Sewer and Jonathan Mangano.

10. On January 25, 2017, Nicole Stahl, Wage Hour Investigator, served the administrative subpoenas *duces tecum*. The subpoenas were hand delivered to Theresa, an administrative assistant, at Manago Sewer's place of business. A true and accurate copy of the subpoenas and certificate of service is attached as Exhibit 2.

11. On February 13, 2017, I received a small set of documents from Respondents. These documents included some time cards for some employees, some copies of employee drivers' licenses, some pages of an employee handbook, and some disciplinary records.

12. Respondents' February 2017 production was not complete. For example, Respondents provided a disciplinary notice for employee "B.C." This notice, which identifies Ms. Mangano as a Mangano "manager," states that this employee worked for the firm "for a period of nearly 4 years." However, Respondents provided only 7 weeks of time records relating to this employee.

13. Of the eleven workers listed on Respondents' payroll register for week ending 11/9/16, Respondents produced time records for only two workers – Anthony Castro and Michael Salentino. Attached as Exhibit 10 is a true and accurate copy of payroll records for week ending 11/09/16.

14. In addition, Respondents have not produced any W-2 forms issued to any employees.

15. In reviewing the documents, I noticed that not all employees appeared on the payroll. For example, Respondents produced time records for employee Brian Welsh for week ending June 13, 2016, but Respondents' payroll records do not reflect hours worked by Mr. Welsh during that pay period. Attached as Exhibit 3 is a true and accurate copy of time records relating to Brian Welsh for June 2016, as well as payroll records from the same time period.

16. By electronic mail on February 14 and 15, 2017, I again followed up with Mangano Sewer about the outstanding documents. I explained that the firm had failed to provide complete time, payroll, and tax documents, and had failed to provide information relating to the Mangano's related company, Emergency Cesspool & Sewer Cleaners Inc. ("Emergency Cesspool"). A true and accurate copy of this e-mail correspondence is attached as Exhibit 4.

17. During my investigation, I received information from confidential informants regarding the relationship between Mangano Sewer and Emergency Cesspool. Informants advised me that employees perform work for both companies interchangeably. Administrative staff received calls for both companies at same Deer Park office. Dispatchers would sometimes tell employees to use a Mangano invoice for a job, and sometimes an Emergency Cesspool invoice.

18. Respondents sometimes recorded hours worked on Emergency Cesspool jobs on Mangano Sewer timesheets. Attached as Exhibit 5 is a true and accurate copy of a Mangano timesheet used to record work performed under the Emergency Cesspool umbrella.

19. Respondents' company handbook refers to both companies. Attached as Exhibit 6 is a true and accurate excerpt from the "Confidentiality Agreement" set forth Respondents' handbook.

20. Filings with the New York State Division of Corporations provide that the Department of State will mail service of process for Emergency Cesspool to Mangano Sewer. Attached as Exhibit 7 is a true and accurate copy of New York State Division of Corporations Entity Information for Emergency Cesspool.

21. Attached as Exhibit 8 is a true and accurate copy of the Yelp listing for Emergency Cesspool, listing its address as 467 Brook, Deer Park, NY 11722.

22. Emergency Cesspool's address, as set forth in Exhibit 8, is also the principal executive office of Mangano Sewer. Attached as Exhibit 9 is a true and accurate copy of the New York State Division of Corporations Entity Information for Mangano Sewer.

23. Other than corporate tax returns for Mangano Sewer, Respondents have not produced any additional documents since February 2017.

24. Ms. Mangano is the president and owner of Emergency Cesspool.

25. To date, Respondents have not produced any time, payroll, tax, or corporate ownership documents relating to Emergency Cesspool.

I declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that the forgoing is true and correct. Executed on this 31st day of March __, 2017 New York.

Jenna Montesano

JENNA MONTESANO
Investigator
U.S. Department of Labor
Wage and Hour Division
Long Island District Office
1400 Old Country Road, Suite 410
Westbury, NY 11590-5119

Exhibit 1

JENNA MONTESANO, INVESTIGATOR
USDOL/Wage and Hour Division
1400 Old Country Road – Suite 410
Westbury, New York 11590-5119
Telephone and Fax: (516) 876-6378

~~August 3, 2016~~
12|13|16

Re: Initial Conference

Date: 12/28/16

Time: 9:30am

The Wage and Hour Division is responsible for the administration and enforcement of a number of Federal labor standards laws. These laws are briefly described in the enclosed Handy Reference Guide to the Fair Labor Standards Act.

This is to advise you that I will call at your establishment on the date and time shown above to determine compliance with one or more of these laws. Per 29 CFR (Code of Federal Regulations) 516.7(b), "*all records shall be available for inspection and transcription by the Administrator or a duly authorized and designated representative.*" In this regard, please have available for examination the following records for all locations owned:

- Address and phone number of any other establishments/businesses owned
- Payroll records for all individuals who worked for the company during the period December 13, 2014 through December 13, 2016.
- Time records for all individuals who worked for the company during the period December 13, 2014 through December 13, 2016.
- Federal Tax ID Number(s) of all businesses owned in the last 2 years
- Annual gross dollar volume of business for the past 2 years stated separately each year (2014, and 2015). Provide copies of tax forms to document the annual gross dollar volume.
- NYS-45 & NYS-45-ATT forms showing *Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return* for all quarters and all locations in the past 2 years.
- Corporate information if applicable: date of incorporation, impression of corporate seal, names & titles of officers, home address and % stock owned by each,
- Listing of current & former employees in last 2 years including: name, job title, rate of pay, address, phone #, Social Security Number, and dates of employment
- On the 2 year employee listing, indicate all employees exempt from minimum wage and overtime provisions of the Fair Labor Standards Act along with their job titles and rate of pay
- On the 2 year employee listing, indicate all employees who were under 18 years of age upon hire by the firm. Ensure that all work permits on file for the minors are available for inspection.

Every effort will be made to conduct this assignment expeditiously and with a minimum of inconvenience to you and your employees.

PLEASE CALL ME TODAY @ (516) 876-6378 TO CONFIRM THIS APPOINTMENT.

Exhibit 2

RETURN OF SERVICE

I hereby certify that a duplicate original of the within subpoena was

duly served
(Indicate by check method used.)

In person,
by leaving at principal office or place of business, to wit:

Theresa
467 Brook Ave. Unit F
Deer Park, ny

on the person named herein on

January 25, 2017
(Month, day, year)

Nicole Stahl
(Name of person making service)

Wage Hour Investigator
(Official title)

I certify that the person named herein was in attendance as a witness at

on ______________________
(Month, day or days, and year)

____
(Name of person certifying)

____
(Official title)

UNITED STATES OF AMERICA

DEPARTMENT OF LABOR

WAGE AND HOUR DIVISION

SUBPOENA DUCES TECUM

TO: Mangano Sewer and Drain, Inc.
467 Brook Ave, Unit F
Deer Park, NY 11729

You are hereby ordered to appear before Mr. Irv Miljoner, District Director of the WAGE AND HOUR DIVISION, UNITED STATES DEPARTMENT OF LABOR, at 1400 Old Country Road, Suite 410, Westbury, New York 11590, (516-876-6378), **on Thursday, February 9, 2017 at 2:00 P.M.** of that day, and produce at that time all payroll records, books, and documents regarding the wages paid, hours worked and other conditions and practices of employment maintained by **Mangano Sewer and Drain, Inc.** for the period beginning (unless otherwise noted) including, but not limited to, the documents described in Attachment #1 which is made a part of this subpoena.

FAIL NOT AT YOUR PERIL

IN TESTIMONY WHEREOF I have hereunto affixed my signature and the seal of the UNITED STATES DEPARTMENT OF LABOR at Philadelphia, Pennsylvania this 23rd day of January, 2017

MARK H. WATSON, JR.
REGIONAL ADMINISTRATOR
WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

ATTACHMENT #1

The subpoenaed documents include all documents that pertain to:

Mangano Sewer and Drain , Inc.
467 Brook Ave, Unit F
Deer Park, NY, 11729

and any and all establishments, enterprises, or locations of any kind at which **Mangano Sewer and Drain Inc.** engaged in commerce, including all separate and or related corporate entities, and or other business entities, and or business operations, for the period of **January 21, 2014 through January 21, 2017** (unless otherwise noted):

1. Any and all documents or records containing the following information **for all current and former employees, both on-the-books and off-the-books:**
   a. Complete name (first name, last name, middle initial);
   b. Current or last known address;
   c. Social security number;
   d. Telephone number;
   e. Title/department;
   f. Start and termination date (if applicable);
   g. Hourly wage rates (both regular and overtime rates) for hourly employees; or
   h. Weekly wage rates for salaried employees.

2. Records reflecting the names and addresses of all businesses, firms or work locations owned and/or operated by you or in which you held the position of officer, or in which you had an ownership and/or shareholder interest for the **January 21, 2014 through January 21, 2017** (unless otherwise noted), irrespective of the location or the form of the business (corporate, partnership, sole proprietorship, etc.).

3. Records reflecting the names and home addresses of corporate owners, partners, and/or stock holders and the percentage of ownership of **the subject firm and/or** any business entity identified in response to #2 above.

4. Copies of U.S. Corporate Tax Returns (e.g. forms 1120) for 2014 & 2015 tax years filed with the Internal Revenue Service **on behalf of subject firm and any other business, or firm referenced in paragraph 2, *supra*.** If said return has not yet been filed, submit any request(s) for extension filed with the Internal Revenue Service along with all returns and backup documentation that accompanied the request for an extension.

5. For all current and former employees, both on-the-books and off-the-books, time records including, but not limited to, work schedules, time records, time sheets and/or time cards, showing hours actually worked by employees and independent contractors, including records for the most recently completed pay period.

6. For all current and former employees, both on-the-books and off-the-books, payroll records and any other documents reflecting any compensation paid to any employee and/or

independent contractor such as, but not limited to, canceled checks, cash payment logs, and receipts, whether handwritten or computer generated.

7. Copies of all W-2 forms issued for the 2014, 2015, and 2016 tax years.

UNITED STATES OF AMERICA

DEPARTMENT OF LABOR

WAGE AND HOUR DIVISION

SUBPOENA DUCES TECUM

TO: Mr. Jonathan Mangano, individually and as custodian of records for
Mangano Sewer and Drain, Inc.
467 Brook Ave, Unit F
Deer Park, NY 11729

You are hereby ordered to appear before Mr. Irv Miljoner, District Director of the WAGE AND HOUR DIVISION, UNITED STATES DEPARTMENT OF LABOR, at 1400 Old Country Road, Suite 410, Westbury, New York 11590, (516-876-6378), **on Thursday, February 9, 2017 at 2:00 P.M.** of that day, and produce at that time all payroll records, books, and documents regarding the wages paid, hours worked and other conditions and practices of employment maintained by **Mangano Sewer and Drain, Inc. or Jonathan Mangano** for the period beginning (unless otherwise noted) including, but not limited to, the documents described in Attachment #1 which is made a part of this subpoena.

FAIL NOT AT YOUR PERIL

IN TESTIMONY WHEREOF I have hereunto affixed my signature and the seal of the UNITED STATES DEPARTMENT OF LABOR at Philadelphia, Pennsylvania this 23rd day of January, 2017

MARK H. WATSON, JR.
REGIONAL ADMINISTRATOR
WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

ATTACHMENT #1

The subpoenaed documents include all documents that pertain to:

Mr. Jonathan Mangano, individually and as custodian of records for
Mangano Sewer and Drain , Inc.
467 Brook Ave, Unit F
Deer Park, NY 11729

and any and all establishments, enterprises, or locations of any kind at which **Mangano Sewer and Drain Inc. and Jonathan Mangano** engaged in commerce, including all separate and or related corporate entities, and or other business entities, and or business operations, for the period of **December 13, 2013 through December 9, 2016** (unless otherwise noted):

1. Any and all documents or records containing the following information **for all current and former employees, both on-the-books and off-the-books:**
   a. Complete name (first name, last name, middle initial);
   b. Current or last known address;
   c. Social security number;
   d. Telephone number;
   e. Title/department;
   f. Start and termination date (if applicable);
   g. Hourly wage rates (both regular and overtime rates) for hourly employees; or
   h. Weekly wage rates for salaried employees.

2. Records reflecting the names and addresses of all businesses, firms or work locations owned and/or operated by you or in which you held the position of officer, or in which you had an ownership and/or shareholder interest for the **January 21, 2014 through January 21, 2017** (unless otherwise noted), irrespective of the location or the form of the business (corporate, partnership, sole proprietorship, etc.).

3. Records reflecting the names and home addresses of corporate owners, partners, and/or stock holders and the percentage of ownership of **the subject firm and/or** any business entity identified in response to #2 above.

4. Copies of U.S. Corporate Tax Returns (e.g. forms 1120) for 2014 & 2015 tax years filed with the Internal Revenue Service **on behalf of subject firm and any other business, or firm referenced in paragraph 2, *supra*.** If said return has not yet been filed, submit any request(s) for extension filed with the Internal Revenue Service along with all returns and backup documentation that accompanied the request for an extension.

5. For all current and former employees, both on-the-books and off-the-books, time records including, but not limited to, work schedules, time records, time sheets and/or time cards, showing hours actually worked by employees and independent contractors, including records for the most recently completed pay period.

6. For all current and former employees, both on-the-books and off-the-books, payroll records and any other documents reflecting any compensation paid to any employee and/or independent contractor such as, but not limited to, canceled checks, cash payment logs, and receipts, whether handwritten or computer generated.

7. Copies of all W-2 forms issued for the 2014, 2015, and 2016 tax years.

Exhibit 3

No. ______ Week Ending 8/3/16

Name Brian Welsh

Day			
MON.	AM	IN	7 52
		OUT	
	PM	IN	7:30pm
		OUT	
TUE.	AM	IN	7 53
		OUT	
	PM	IN	
		OUT	5 21
WED.	AM	IN	8:14
		OUT	
	PM	IN	6:23
		OUT	~~8 11~~
THU.	AM	IN	TH 7 51
		OUT	
	PM	IN	
		OUT	TH 4 54
FRI.	AM	IN	FR 8 02
		OUT	
	PM	IN	
		OUT	7:05pm
SAT.	AM	IN	
		OUT	
	PM	IN	
		OUT	
SUN.	AM	IN	
		OUT	
	PM	IN	
		OUT	

SIGNATURE ______ 9791 adams

No. ______ Week Ending 6/13/16

Name Brian Welsh

Day			
MON.	AM	IN	7 50
		OUT	
	PM	IN	
		OUT	7 05
TUE.	AM	IN	7 48
		OUT	
	PM	IN	
		OUT	5 47
WED.	AM	IN	7 44
		OUT	
	PM	IN	
		OUT	6:45pm
THU.	AM	IN	
		OUT	
	PM	IN	
		OUT	
FRI.	AM	IN	
		OUT	
	PM	IN	
		OUT	
SAT.	AM	IN	
		OUT	
	PM	IN	
		OUT	
SUN.	AM	IN	
		OUT	
	PM	IN	
		OUT	

SIGNATURE ______ 9791 adams

REP.030 06/15/16-PAY PERIOD
06/17/16-CHECK DATE

MANGANO SEWER & DRAIN IN

CODE-MANGA*H* 026-15C3-0616

PAYROLL REGISTER

UNION	NAME	CLOCK	REG	OT	ADJ	GROSS	EXP	WITH	FICA	DIS	STATE	CITY	UNION	DEDUCTIONS	NET	CHECK
950	BAIRES,ELSA Dept:01 Rate: 15.000	16775	426.30 28.42			426.30		49.00	32.61 32.61F/C		12.56(NY)	.00	.00	.00	332.13	11425
950	CLEMEN,JEFFERY Dept:01 Rate: 35.000	21758	1400.00 40.00	161.70 3.08		1561.70		192.00	119.47 119.47F/C		84.43(NY)	.00	.00	.00	1165.80	11426 D
950	LAP JR,JAMES Dept:01 Rate: 16.000 Coded Hours: .00C Coded Gross: 126.00C	56199	400.00 25.00		126.00	526.00		28.00	40.25 40.25F/C		15.04(NY)	.00	.00	.00	442.71	11427
950	LUBRANO,KIM Dept:01 Rate: 25.000	58036	531.25 21.25			531.25		53.00	40.65 40.65F/C		17.62(NY)	.00	.00	.00	419.98	11428 D
950	RANZIE,FRANK Dept:01 Rate: 12.000	75867	480.00 40.00	256.50 14.25		736.50		95.00	56.35 56.35F/C		31.82(NY)	.00	.00	.00	553.33	11429 D
950	REIS SR,ALEX Dept:01 Rate: 14.000 Coded Hours: .00C Coded Gross: 17.50C	76967	.00		634.38	634.38		19.00	47.36 47.36F/C		18.27(NY)	.00	.00	1.38F 15.13E	533.24 Z	11430
950	REIS SR,ALEX Dept:01 Rate: 14.000	76967	71.01 2.37			103.12 32.11		.00	7.90 7.90F/C		.00(NY)	.00	.00	.00	95.22 Y	11431
950	ROGERS,JOHN Dept:01 Rate: 18.000 Coded Hours: .00C Coded Gross: 778.50C	77792	720.00 40.00	351.00 13.00	778.50	1849.50		345.00	141.47 141.47F/C		101.05(NY)	.00	.00	25.00I	1236.98	11432 D
	..SUBTOTAL.. 7-EMPL		4028.56 197.04	769.20 30.33	1538.88	6368.75 32.11		781.00	486.06 486.06F/C		280.79		.00	41.51	4779.39	
												25.00I	15.13E	1.38F	..DEDUCTIONS	

CODED EARNINGS DISTRIBUTION

GROSS	HOURS	
922.00	.00	(C) COMMISSION

UNEMPLOYMENT/MISC GROSS.... 2220.05-FUI 6353.62-S.S. 2220.05-NY 2220.05-MC

PAYROLL REGISTER

REP.030 06/15/16-PAY PERIOD
06/17/16-CHECK DATE

MANGANO SEWER & DRAIN IN

CODE-MANGA*H*
026-15C3-0616

PAYROLL REGISTER

UNION	NAME	CLOCK	REG	OT	ADJ	GROSS	EXP	WITH	FICA	DIS	STATE	CITY	UNION	DEDUCTIONS	NET	CHECK
950	MANGANO,JONATHAN	58927	1200.00			1200.00		131.00	90.32	.60	58.24(NY)	.00	.00	25.00I	721.34	11433 D
	Dept:10	Rate: 30.000	40.00						90.32F/C					150.00C		
														4.14F		
														19.36E		
	..SUBTOTAL..					1200.00		131.00		.60					721.34	
	1-EMPL		1200.00						90.32		58.24		.00	198.50		
			40.00						90.32F/C							
											19.36E	4.14F	150.00C	25.00I	..DEDUCTIONS	
	UNEMPLOYMENT/MISC GROSS....					1180.64-S.S.										
950	MCCUTCHEON,SHARY	59664	.00		800.00	800.00		98.00	59.80	.60	33.13(NY)	.00	.00	25.00I	554.86	11434 D
	Dept:15	Rate: 18.000							59.80F/C					10.35F		
														18.26E		
950	BP74390E1,NYSCSP	99979	.00			.00		.00	.00		.00	.00	.00	-150.00C	150.00	11435 E
	Dept:15	Rate: 1.000														
	..SUBTOTAL..					800.00		98.00		.60					704.86	
	2-EMPL		.00		800.00				59.80		33.13		.00	-96.39		
			.00						59.80F/C							
											-150.00C	18.26E	10.35F	25.00I	..DEDUCTIONS	
	UNEMPLOYMENT/MISC GROSS....					781.74-S.S.										
949	COLLETTI,BERNARD	23463	.00		1346.16	1346.16		238.00	102.98	.60	69.53(NY)	.00	.00	25.00I	910.05	11436 D
	Dept:30	Rate: 18.000							102.98F/C							
	..SUBTOTAL..					1346.16		238.00		.60					910.05	
	1-EMPL		.00		1346.16				102.98		69.53		.00	25.00		
			.00						102.98F/C							
														25.00I	..DEDUCTIONS	
	UNEMPLOYMENT/MISC GROSS....					1346.16-S.S.										

PAYROLL REGISTER

P A Y R O L L R E G I S T E R T O T A L S

	HOURS REG/OT	E A R N I N G S REG	OT	ADJ	GROSS	EXP	WITH	FICA	UN-DS	STATE	CITY	UNION	VOLUNTARY DEDUCTIONS	NET
PAID TO	55.79				1689.80		96.00				.00		-133.49	1553.30
EMPLOYEE	.00	897.31	760.38					128.12		45.87		.00		
CHECKS					32.11									
PAID TO	181.25		769.20		8025.11		1152.00		1.80		.00		302.11	5562.34
EMPLOYEE	30.33	4331.25	2924.66					611.04		395.82		.00		
DIR DEP					.00									
PAID TO					.00		.00				.00		.00	.00
COMPANY	.00	.00						.00		.00		.00		
					.00									
TOTAL	237.04		769.20		9714.91		1248.00		1.80		.00		168.62	7115.64
PAYROLL	30.33	5228.56	3685.04					739.16		441.69		.00		
								739.16F/C						
					32.11									

.00C 100.00I 52.75E 15.87F ..DEDUCTIONS

NUMBER OF CHECKS PRINTED.... 12

CODED EARNINGS DISTRIBUTION

GROSS	HOURS	
922.00	.00	(C) COMMISSION

UNEMPLOYMENT/MISC GROSS.... 2220.05-FUI 9662.16-S.S. 2220.05-NY 2220.05-MC

DEPOSITORY SUMMARY.... 2726.32 - FEDERAL PLUS FICA 11-EMPLOYEES

DISTRIBUTION BY STATE AND CITY

TAX	LOCATION	EARNINGS	EMPLOYEES
441.69	STATE (NY)	9714.91	11
.00	CITY (MC)	2220.05	4

PAYROLL REGISTER

F3093 940531

Exhibit 4

Montesano, Jenna

From: Montesano, Jenna
Sent: Wednesday, February 15, 2017 10:58 AM
To: 'Mangano'
Subject: RE: files

Hi Sharyn,

Ms. Mangano is listed as a principal on the New York State Division of Corporation certificate, and is considered a 3d employer under the FLSA as she is involved in the day to day operations of the business, as evidenced by the employee disciplinary reports
And her own statement that she does the payroll for the business and directs employee actions. As such, she is required to provide her home address and social security number. I understand her position, so I've forwarded her response to our attorneys for their review. As to Mr. Mangano, his physical home address, not the office address where he sleeps is required, along with his SSN.

In regards to the employee information you provided, the documents you provided were neither complete nor what I asked for. I cannot determine an employee's period of employment based off of incomplete payroll records and incomplete time cards.
Again, please refer to the subpoena and my original letter as to the exact documents and time period for which I need them. I also am still waiting on the Corporate 1120S tax returns. Please submit this information today, and be advised, failure to do so may result in further action by this office, as the firm is under a subpoena.

Regards,

Jenna Montesano
Investigator
United States Department of Labor
1400 Old Country Road, Suite 410
Westbury, NY, 11590
Tel and Fax: 516-876-6378
montesano.jenna@dol.gov

THIS E-MAIL IS INTENDED ONLY FOR THE ADDRESSEE(S) AND MAY CONTAIN CONFIDENTIAL INFORMATION.
IF YOU ARE NOT THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY USE OF THIS INFORMATION OR DISSEMINATION, DISTRIBUTION OR COPYING OF THIS E-MAIL IS STRICTLY PROHIBITED.
IF YOU HAVE RECEIVED THIS E-MAIL IN ERROR, PLEASE NOTIFY THE SENDER IMMEDIATELY BY RETURN E-MAIL AND DELETE THE ORIGINAL MESSAGE. THANK YOU.

From: Mangano [mailto:manganosewerndrain@gmail.com]
Sent: Tuesday, February 14, 2017 7:55 PM

Exhibit 5

Paid 7/21/16

Weekly Time Sheet

~~Mangano Sewer & Drain, Inc.~~ Emergency Cesspool

467 Brook Ave, Unit F
Deer Park, NY 11729

Employee Name: Bernie Colletti

Client: Town Of Babylon

Pay Period: 7/14/16 - 7/20/16

Date	Job Site/ P.O. #	Service Code	In Time	Out Time	Total
Thursday	10 Gleam ST 2016-00001680	oper C	9:05	3:35	6.30
Friday	10 Gleam ST	oper C	7:20	3:30	8.10
Saturday					
Sunday					
Monday	10 Gleam ST	oper C	8:00	12:30	4.30
Tuesday					
Wednesday					

Total Hours: ___________

Employee Signature: Bcolletti Date: 7/27/16

Employee Print name: ___________ Date: ___________

Manager Signature: ___________ Date: ___________

Exhibit 6

Confidentiality Agreement

Information that pertains to Mangano Plumbing Sewer & Drain, Inc., Emergency Cesspool & Sewer Cleaners, Inc., Martin Lang Cesspool, Inc., or any DBA's or newly acquired corporations (hereinafter known as "the Company"), business information, including all nonpublic information concerning the Company, its vendors, suppliers, employee's and business relationships is strictly confidential and must not be given to people who are not employed by the Company.

Please be aware that any violation of the privacy for confidential information, which may include customer's, vendor's, employee's, pricing, trade secrets, and company financial information will be prosecuted to the fullest extent of the law, and immediate discharge.

In order to prevent any accidental disclosures of company information please follow the precautionary measures listed below:

Discuss work matters only with other employees of the same level of employment, i.e. helper to helper, cesspool technician to cesspool technician, supervisor to supervisor. Supervisors are not to disclose the office information given to them to any other employee's.

Do not discuss work matters in public places.

Monitor and supervise visitors to the Company to ensure they do not have access to company information.

Destroy hard copies of documents containing confidential information that is not filed or archived.

Secure confidential information in desk drawers and cabinets at the end of every business day.

Your cooperation is particularly important because of our obligation to protect the security of our clients and our own confidential information. If at any time you are uncertain as to whether you cannot divulge information or answer questions, please consult a supervisor.

Exhibit 7

NYS Department of State

Division of Corporations

Entity Information

The information contained in this database is current through March 22, 2017.

Selected Entity Name: EMERGENCY CESSPOOL & SEWER CLEANERS INC.
Selected Entity Status Information

Current Entity Name:	EMERGENCY CESSPOOL & SEWER CLEANERS INC.
DOS ID #:	4319752
Initial DOS Filing Date:	NOVEMBER 14, 2012
County:	SUFFOLK
Jurisdiction:	NEW YORK
Entity Type:	DOMESTIC BUSINESS CORPORATION
Current Entity Status:	ACTIVE

Selected Entity Address Information

DOS Process (Address to which DOS will mail process if accepted on behalf of the entity)

MANGANO SEWER & DRAIN, INC.
50 BROOK AVENUE UNIT H
DEER PARK, NEW YORK, 11729

Registered Agent

NONE

This office does not record information regarding the names and addresses of officers, shareholders or directors of nonprofessional corporations except the chief executive officer, if provided, which would be listed above. Professional corporations must include the name(s) and address(es) of the initial officers, directors, and shareholders in the initial certificate of incorporation, however this information is not recorded and only available by viewing the certificate.

***Stock Information**

# of Shares	Type of Stock	$ Value per Share
200	No Par Value	

*Stock information is applicable to domestic business corporations.

Name History

Filing Date	Name Type	Entity Name
NOV 14, 2012	Actual	EMERGENCY CESSPOOL & SEWER CLEANERS INC.

A **Fictitious** name must be used when the **Actual** name of a foreign entity is unavailable for use in New York State. The entity must use the fictitious name when conducting its activities or business in New York State.

NOTE: New York State does not issue organizational identification numbers.

Search Results New Search

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Exhibit 8

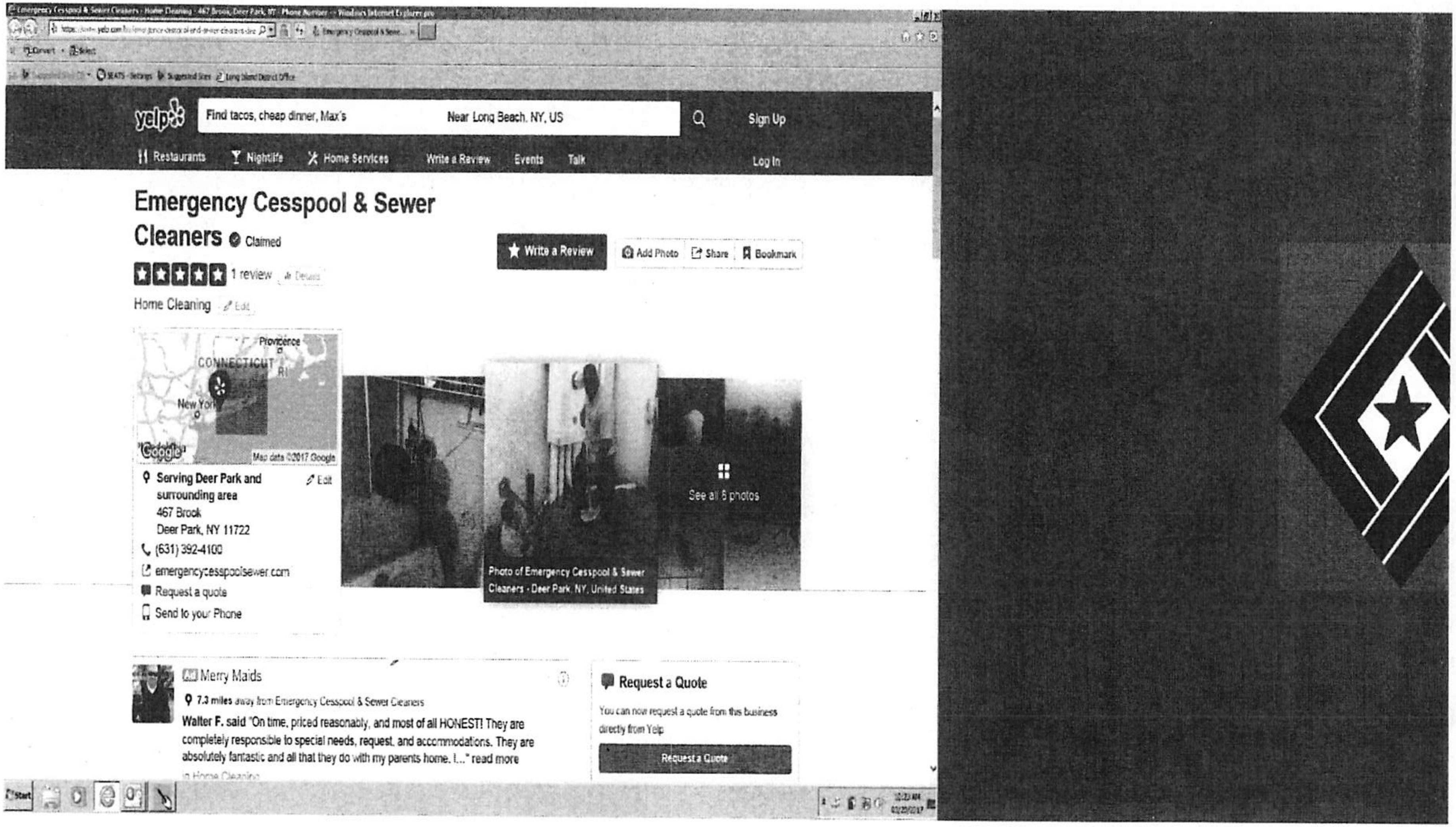
Find tacos, cheap dinner, Max's
Near Long Beach, NY, US
Sign Up
Restaurants
Nightlife
Home Services
Write a Review
Events
Talk
Log In
Emergency Cesspool & Sewer Cleaners
Claimed
1 review
Home Cleaning
Write a Review
Add Photo
Share
Bookmark
Providence
CONNECTICUT
RI
New York
Map data ©2017 Google
Serving Deer Park and surrounding area
467 Brook
Deer Park, NY 11722
(631) 392-4100
emergencycesspoolsewer.com
Request a quote
Send to your Phone
Photo of Emergency Cesspool & Sewer Cleaners - Deer Park, NY, United States
See all 6 photos
Merry Maids
7.3 miles away from Emergency Cesspool & Sewer Cleaners
Walter F. said "On time, priced reasonably, and most of all HONEST! They are completely responsible to special needs, request, and accommodations. They are absolutely fantastic and all that they do with my parents home. I..." read more
Request a Quote
You can now request a quote from this business directly from Yelp
Request a Quote

Exhibit 9

NYS Department of State

Division of Corporations

Entity Information

The information contained in this database is current through March 22, 2017.

Selected Entity Name: MANGANO SEWER & DRAIN, INC.
Selected Entity Status Information

Current Entity Name:	MANGANO SEWER & DRAIN, INC.
DOS ID #:	3981137
Initial DOS Filing Date:	AUGUST 04, 2010
County:	SUFFOLK
Jurisdiction:	NEW YORK
Entity Type:	DOMESTIC BUSINESS CORPORATION
Current Entity Status:	ACTIVE

Selected Entity Address Information

DOS Process (Address to which DOS will mail process if accepted on behalf of the entity)

MANGANO SEWER & DRAIN, INC.
467 BROOK AVENUE
DEER PARK, NEW YORK, 11729

Chief Executive Officer

JONATHAN MANGANO SR
467 BROOK AVENUE
UNIT F
DEER PARK, NEW YORK, 11729

Principal Executive Office

MANGANO SEWER & DRAIN, INC.
467 BROOK AVE
UNIT F
DEER PARK, NEW YORK, 11729

Registered Agent

NONE

This office does not record information regarding the names and addresses of officers, shareholders or directors of nonprofessional corporations except the chief executive officer, if provided, which would be listed above. Professional corporations must include the name(s) and address(es) of the initial officers, directors, and shareholders in the initial certificate of incorporation, however this information is not recorded and only available by viewing the certificate.

***Stock Information**

# of Shares	Type of Stock	$ Value per Share
200	No Par Value	

*Stock information is applicable to domestic business corporations.

Name History

Filing Date	Name Type	Entity Name
AUG 04, 2010	Actual	MANGANO SEWER & DRAIN, INC.

A **Fictitious** name must be used when the **Actual** name of a foreign entity is unavailable for use in New York State. The entity must use the fictitious name when conducting its activities or business in New York State.

NOTE: New York State does not issue organizational identification numbers.

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Exhibit 10

REP.030 11/09/16-PAY PERIOD
11/11/16-CHECK DATE

MANGANO SEWER & DRAIN IN

CODE-MANGA*D*
049-15C3-1110

P A Y R O L L   R E G I S T E R

UNION	NAME	CLOCK	REG	OT	ADJ	GROSS	EXP	WITH	FICA	DIS	STATE	CITY	UNION	DEDUCTIONS	NET	CHECK
950	BRIOSO,FERNANDO	19657	660.00	51.48		711.48		91.00	54.43		30.21(NY)	.00	.00	.00	535.84	11735
	Dept:01	Rate: 16.500	40.00	2.08					54.43F/C							
950	CASTRO,ANTHONY R	21747	431.04			431.04		38.00	32.98		11.71(NY)	.00	.00	.00	348.35	11736
	Dept:01	Rate: 12.000	35.92						32.98F/C							
950	CLEMEN,JEFFERY	21758	1400.00	157.50		1557.50		191.00	119.15		84.16(NY)	.00	.00	.00	1163.19	11737 D
	Dept:01	Rate: 35.000	40.00	3.00					119.15F/C							
950	HASH,THERESA	36267	.00		800.00	800.00		66.00	61.20		34.06(NY)	.00	.00	.00	638.74	11738 D
	Dept:01	Rate: 20.000							61.20F/C							
950	MORSE,GARY	61259	.00		600.00	600.00		36.00	45.90		21.16(NY)	.00	.00	.00	496.94	11739 D
	Dept:01								45.90F/C							
950	REIS SR,ALEX	76967	.00		714.84	714.84		31.00	53.53		23.24(NY)	.00	.00	1.38F	590.56	11740
	Dept:01	Rate: 14.000							53.53F/C					15.13E	Z	
950	REIS SR,ALEX	76967	7.58			11.36		.00	.86		.00(NY)	.00	.00	.00	10.50	11741
	Dept:01	Rate: 14.000	.25			3.78			.86F/C						Y	
950	SALENTINO,MICHAE	79178	800.00	97.50	130.50	1028.00		145.00	78.64		49.38(NY)	.00	.00	.00	754.98	11742
	Dept:01	Rate: 20.000	40.00	3.25					78.64F/C						Z	
	Coded Hours:	.00C														
	Coded Gross:	130.50C														
950	SALENTINO,MICHAE	79178	9.76			15.69		.00	1.20		.00(NY)	.00	.00	.00	14.49	11743
	Dept:01	Rate: 20.000	.17			5.93			1.20F/C						Y	
950	SINDONI JR,ALBER	81235	1000.00	40.50		1040.50		129.00	79.59		48.95(NY)	.00	.00	.00	782.96	11744
	Dept:01	Rate: 25.000	40.00	1.08					79.59F/C							
950	SUMNER,SID	82808	720.00	297.00		1017.00		67.00	77.80		42.46(NY)	.00	.00	.00	829.74	11745
	Dept:01	Rate: 18.000	40.00	11.00					77.80F/C							
	..SUBTOTAL..			643.98		7927.41		794.00							6166.29	
	9-EMPL		5028.38		2245.34				605.28		345.33		.00	16.51		
			236.34	20.41		9.71			605.28F/C				15.13E	1.38F	..DEDUCTIONS	

PAYROLL REGISTER

F3093 940531

P A Y R O L L R E G I S T E R

UNION	NAME	CLOCK	REG	OT	ADJ	GROSS	EXP	WITH	FICA	DIS	STATE	CITY	UNION	DEDUCTIONS	NET	CHECK

CODED EARNINGS DISTRIBUTION

GROSS	HOURS	
130.50	.00	(C) COMMISSION

UNEMPLOYMENT/MISC GROSS.... 2783.02-FUI 7912.28-S.S. 3650.04-NY 2860.69-MC

UNION	NAME	CLOCK	REG	OT	ADJ	GROSS	EXP	WITH	FICA	DIS	STATE	CITY	UNION	DEDUCTIONS	NET	CHECK
950	MANGANO,JONATHAN Dept:10	58927 Rate: 30.000	1200.00 40.00			1200.00		131.00	90.32 90.32F/C	.60	58.24(NY)	.00	.00	25.00I 150.00C 4.14F 19.36E	721.34	11746 0
	..SUBTOTAL.. 1-EMPL		1200.00 40.00			1200.00		131.00	90.32 90.32F/C	.60	58.24 19.36E	4.14F	.00 150.00C	198.50 25.00I	721.34 ..DEDUCTIONS	

UNEMPLOYMENT/MISC GROSS.... 1180.64-S.S.

UNION	NAME	CLOCK	REG	OT	ADJ	GROSS	EXP	WITH	FICA	DIS	STATE	CITY	UNION	DEDUCTIONS	NET	CHECK
950	MCCUTCHEON,SHARY Dept:15	59664 Rate: 25.000	.00		1000.00	1000.00		147.00	75.10 75.10F/C	.60	46.03(NY)	.00	.00	25.00I 10.35F 18.26E	677.66	11747 D
950	BP74390E1,NYSCSP Dept:15	99979 Rate: 1.000	.00			.00		.00	.00		.00	.00	.00	-150.00C	150.00	11748 E
	..SUBTOTAL.. 2-EMPL		.00 .00		1000.00	1000.00		147.00	75.10 75.10F/C	.60	46.03 -150.00C	18.26E	.00 10.35F	-96.39 25.00I	827.66 ..DEDUCTIONS	

UNEMPLOYMENT/MISC GROSS.... 981.74-S.S.

REP.030 11/16/16-PAY PERIOD
11/18/16-CHECK DATE

MANGANO SEWER & DRAIN IN

CODE-MANGA*E*
050-15C3-1117

P A Y R O L L R E G I S T E R T O T A L S

	HOURS REG/OT	EARNINGS REG	OT	ADJ	GROSS	EXP	WITH	FICA	UN-DS	STATE	CITY	UNION	VOLUNTARY DEDUCTIONS	NET
PAID TO	166.80				3991.88		321.00				.00		-133.49	3360.21
EMPLOYEE	.00	3053.20	911.14					304.25		139.91		.00		
CHECKS					27.54									
PAID TO	82.25		577.50		5679.76		671.00		1.20		.00		252.11	4052.48
EMPLOYEE	11.00	2668.18	2400.00					431.61		271.36		.00		
DIR DEP					34.08									
PAID TO					.00		.00				.00		.00	.00
COMPANY	.00	.00						.00		.00		.00		
					.00									
TOTAL	249.05		577.50		9671.64		992.00		1.20		.00		118.62	7412.69
PAYROLL	11.00	5721.38	3311.14					735.86		411.27		.00		
								735.86F/C						
					61.62									

.00C 50.00I 52.75E 15.87F ..DEDUCTIONS

NUMBER OF CHECKS PRINTED.... 14

CODED EARNINGS DISTRIBUTION

GROSS	HOURS	
272.50	.00	(C) COMMISSION

UNEMPLOYMENT/MISC GROSS.... 2394.25-FUI 9618.89-S.S. 2394.25-NY 2181.30-MC

DEPOSITORY SUMMARY.... 2463.72 - FEDERAL PLUS FICA 12-EMPLOYEES

DISTRIBUTION BY STATE AND CITY

TAX	LOCATION	EARNINGS	EMPLOYEES
411.27	STATE (NY)	9671.64	12
.00	CITY (MC)	2181.30	3

PAYROLL REGISTER